

## D-1040 (NR)

City of Detroit Income Tax  
Individual Return — Non Resident 1999

STAMP DLN HERE

or Fiscal Year Beginning

M M D D

1999, Ending

M M D D Y Y Y Y

Social Security Number

Spouse's Social Security Number

Check here if this return is for  
a deceased taxpayer

\$

Office Use Only

First Name

MI

Last Name

Spouse's First Name

MI

Spouse's Last Name

Home Address (Number and Street or Rural Route)

City or Town

State

Zip Code

## A. FILING STATUS

## EXEMPTIONS:

1 Single

2 Married Filing Jointly

B. ☐ Check if you can be claimed  
as a dependent on another  
person's tax return.

REGULAR 65 or OVER BLIND DEAF DISABLED

C. YOURSELF

D. SPOUSE

E. Number of Dependent Children  
List all dependents on page 2, part 4.F. Number of Other Dependents  
List all dependents on page 2, part 4.G. TOTAL Number of Exemptions  
Add lines C, D, E and F.H. Amended return?  
See instructions

I. Is this amended return as a result of a federal audit?

J. If Yes, enter the federal determination date

## INCOME AND ADJUSTMENTS

Dollars

Cents

1. Total Detroit Income from W-2 wages (page 2, Schedule N line 5)  
(work location: \_\_\_\_\_) ..... 1
2. Other Income (or losses) (from page 2, Schedule J, line 5) ..... 2
3. Subtotal (add lines 1 and 2) ..... 3
4. Deductions from Income (from page 2, Schedule M, line 5) ..... 4
5. Subtotal (line 3 less line 4) ..... 5
6. Exemption amount (multiply the total number of exemptions from line G by \$750.00) ..... 6
7. Net Income (line 5 less line 6) ..... 7
8. Renaissance Zone Deduction (attach Renaissance Zone Deduction Schedule) ..... 8
9. Total Income Subject to Tax (line 7 less line 8) ..... 9
10. Tax (multiply line 9 by .01475 (1.475%)) ..... 10

## PAYMENTS AND CREDITS

11. Tax Withheld ..... 11
12. 1999 estimated payments, credits and other payments (see instructions) ..... 12
13. Detroit tax paid for you by a partnership (attach separate schedule) ..... 13
14. Total payments and credits (add lines 11 through 13) ..... 14
- REFUND OR TAX DUE
15. If line 14 is larger than line 10 enter amount of Overpayment ..... 15
16. Amount to be Refunded (if amended — see instructions) ..... 16
17. Amount to be Credited on 2000 Estimated Tax (if amended — see instructions) ..... 17
18. If line 12 is larger than line 16 enter amount to Tax Due  
(make check payable to: Treasurer, City of Detroit) ..... 18

Attach Copy of Form W-2 Here

Attach Check or Money Order Here

SCHEDULE N — COMPUTATION OF WAGES EARNED IN DETROIT — do not use this schedule if all your work is performed in Detroit

	You	Spouse
(see instructions for definitions of "days worked")		
1. a. Number of days paid (5days week x 52 weeks + 260 days)	1.a	1.a
(if other than 260 days attach explanation		
b. Vacation, holidays, sick, and other days not worked	1.b	1.b
c. Actual number of days worked everywhere (1a minus 1b)	1.c	1.c
2. Actual number of days worked in Detroit	2.	2.
3. Percentage of days worked in Detroit (line 2 divided by line 1c)	3. %	3. %
4. Total wages shown on W-2	4.	4.
5. Wages earned in Detroit (line 4 multiplied by percentage on line 3)	5.	5.

Enter total for both columns, page 1 line 1 (If multiple schedules are used the total for all line 5's)

This schedule applies to Non-Residents only. Where both Husband and Wife have income subject to allocation, figure then separately. Also a separate computation must be made for each W2. (Photocopy this schedule if needed) Retain work Log to support allocation).

SCHEDULE J — Other Income (or losses)

1. Rental income (or loss) from tangible property in the City of Detroit (attach federal schedule)	1.
2. Net Profit (or loss) from business or profession (Schedule C line 6)	2.
3. Income (losses) from DETROIT partnership and other income (attach federal schedule)	3.
4. Gain (or loss) from sale or exchange of tangible property in the City of Detroit (attach federal schedule)	4.
5. Total (Add line 1, 2, 3 and 4, Enter on page 1 line 2)	5.

SCHEDULE M — DEDUCTIONS ALLOWED ON DETROIT RETURN

	Federal Amount		Deductible Amount	
	\$ You	Spouse	You	Spouse
1. Employee Business Expenses (attach federal form 2106 and see instructions)				
2. Moving Expenses (attach federal form 3903)				
3. Individual Retirement Account (IRA) (attach federal form 1040, page 1)				
4. Alimony (attach federal form 1040, page 1)				
5. Total Deductions (add lines 1 through 4, enter total for both columns on page 1, line 4)			\$	

SCHEDULE C — PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION. You must attach a copy of the schedule C filed with your federal income tax return. Attach a separate schedule for each business.

1. Net profit (or loss) from business or profession per federal Schedule C attach	1.
2. Apportionment percentage from Schedule D below, line 5 — if all business was conducted in Detroit, enter 100% and <b>DO NOT</b> fill in Schedule D	2. %
3. Apportioned income (multiply line 1 by line 2)	3.
4. Less: Applicable portion of net operating loss carryover	4.
5. Less: Applicable portion of Self-Employment Retirement deduction (attach federal form 1040, page 1)	5.
5. Total: (enter amount on Schedule J above <b>Other income or losses</b> , line 2)	6.

SCHEDULE D — INCOME APPORTIONMENT FORMULA:

	Located Everywhere I	Located in Detroit II	Percentage III (II divided by I)
1. Average net book value of real and tangible personal property			
a. Gross annual rent paid for real property multiplied by 8			
b. TOTAL (add lines 1 and 1a)			
2. Total wages, salaries, commissions and other compensation of all employees			
3. Gross receipts from sales made or services rendered			
4. Total (add lines 1b, 2 and 3 you must compute a percentage for each line)			
5. Average * (enter here and on Schedule C, line 2)			

\* In determining the average, divide line 4 by 3. However, if a factor does not exist, divide the sum of the percentages by the number of factors actually used. In the case of a taxpayer authorized by the Finance Director to use a special formula, attach a copy of the approval letter.

Under penalty of perjury, I declare that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, the declaration is based on all information of which the preparer has any knowledge.

Taxpayer's Signature	Date	Occupation	Home Phone	Work Phone
Spouse's Signature	Date	Occupation	Home Phone	Work Phone
Signature of preparer other than taxpayer	Date	Address	I.D. number	

MAILING INSTRUCTIONS: Due Date: This return is due April 30, 2000 or at the end of the fourth month after the close of your tax year.

Returns With Payments:	TREASURER, CITY OF DETROIT P.O. BOX 33530, Detroit, Michigan 48232	Refund and all others:	DETROIT CITY INCOME TAX 2 Woodward, Room B-3, Detroit, Michigan 48226
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